DENVER,CO 80261-00^o (303)238-SERV(7378) www.TaxColorado.com

COUNTY LODGING TAX RETURN

Who Must File a Return?

If you rent rooms and accommodations for less than 30 days, a county lodging tax is charged to the customer. This includes lodging provided by hotels and motels, as well as condominium rentals and space rentals at the auto camps and trailer parks. A county lodging tax return must then be filed.

NOTE: The county lodging tax cannot be charged in municipalities that levy their own lodging tax.

Due Dates

Returns are filed quarterly and due by the 25th day of the month following the quarter for which you are filing.

PERIOD	RETURN IS DUE
January-March	April 25
April-June	July 25
July-September	October 25
October-December	January 25

Amended Return

If you are filing an amended return you are required to check the amended return box. A separate amended return must be filed for each period. The amended return must show the tax column as corrected. The amended return will replace the original return in its entirety.

- **Line 1** Sales of lodging services—Enter the gross income from such rentals.
- **Line 2** Tax Multiply the amount on line 1 by the county lodging tax rate. Enter on line 2.
- Line 3 Penalty—Failure to file the return by the due date or pay the tax by the due date, subjects the vendor to a penalty of 10% plus 1/2% for each additional month not to exceed 18% of the tax due.
- Line 4 Interest and penalty interest—Failure to file the return and pay the tax on time subjects the vendor to interest at the prime rate effective on July 1 of the previous year and to penalty interest at the same amount. Monthly interest rate may be prorated for a part of a month. Current interest rates are available on the Department of Revenue Web site, www.TaxColorado.com
- **Line 5 AMOUNT OWED** Add lines 2, 3 and 4. Pay this amount.

Include the account number on your check to ensure proper credit.

MAIL TO AND MAKE CHECKS PAYABLE TO:

Colorado Department of Revenue Denver, CO 80261-0013



Photocopy for your records.

Cut here and send only the coupon below. Help us save time and your tax dollars.

DR 1485 (07/01/11)
COLORADO DEPARTMENT OF REVENUE

www.TaxColorado.com

COUNTY LODGING TAX RETURN

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Check here if this is an Ar	mended Return ● [
Account Number	Period	Due Date	Industry Code	County
Social Security Number 1	Social Security Number 2	FEIN		
,	, , , , , , , , , , , , , , , , , , , ,			0620-100
Signed Under Penalty of F	Perjury in The Second Degree	•		
			1. Sales of Lodging Services(890)	00
Signature	Date	Phone	2. Tax Line 1 x(100)	00
			3. Penalty Line 2 x .10(200)	00
The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your			lr Line 2 x (300)	00
check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically. (Do not write in space below)		5. AMOUNT OWED (355)	\$.00	